1- Suppose that all cost in the (X) partnership applied to complete units where the direct materials used cost are LE 350.000 , direct labor cost are LE 10.000 and factor over head costs applied LE 30.000 .

2- All these elements make up costs of LE75.000 gallous of juice (unit cost is LE 5) then they transferred from department (A) to department (B)

3- The addition cost of the later department (direct martial cost LE800.000 , direct labor cost LE 10.000 and over head cost applied are LE10.000) to product 20 million bottles .

4- the department (C) receives these products as finished goods for selling

5-The price of each unit of these products is LE 10 .

Required :

1- Designee the flow of cost in the company by using (T) accounts .

2- prepare the general journal entries of these cost flow .